

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Garrett-Keyser-Butler Com (1820)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$37,389	\$30,136	n/a	-19%
	11100 Elementary	\$1,719,643	\$1,606,104	\$1,513,740	-12%	-6%
	11200 Middle/Junior High	\$0	\$977,734	\$990,367	n/a	1%
	11300 High School	\$1,499,994	\$1,383,331	\$1,393,467	-7%	1%
	11350 Honors Diploma Award	\$0	\$0	\$52,907	n/a	n/a
	11410 Agriculture A	\$49,965	\$57,755	\$58,215	17%	1%
	11450 Consumer and Homemaking	\$62,853	\$57,763	\$58,173	-7%	1%
	11480 Industrial Education A	\$35,769	\$60,684	\$61,318	71%	1%
	11490 Industrial Education B	\$83,360	\$115,790	\$116,443	40%	1%
	11510 Cooperative Education	\$38,419	\$45,144	\$46,046	20%	2%
	11590 Other Vocational Education Programs	\$218,128	\$277	\$0	-100%	-100%
	11920 Project 4R	\$33,212	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$16,468	\$2,752	\$14,615	-11%	431%
	12210 Mild Mental Handicap	\$308,203	\$825,643	\$847,156	175%	3%
	12510 Communication Disorder	\$63,937	\$57,482	\$51,698	-19%	-10%
	12520 Compensatory	\$44,549	\$0	\$500	-99%	n/a
	12710 Equal Opportunity At Risk	\$36,501	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$612,513	\$1,064,432	\$1,140,987	86%	7%
	13100 Adult Basic Education	\$38,796	\$67,317	\$107,680	178%	60%
	13600 Special Interest Programs	\$855	\$655	\$685	-20%	5%
	14100 Elementary	\$13,364	\$0	\$13,073	-2%	n/a
	14200 Middle/Junior High	\$0	\$0	\$10,163	n/a	n/a
	14300 High School	\$7,768	\$8,632	\$16,732	115%	94%
	16100 Remediation Testing	\$46,356	\$0	\$0	-100%	n/a
	16200 Preventive Remediation	\$13,904	\$57,207	\$24,974	80%	-56%
	22220 School Library	\$100,156	\$210,275	\$205,637	105%	-2%
	22230 Audiovisual	\$57,758	\$73,725	\$71,785	24%	-3%
	22250 Computer Assisted Instruction Services	\$0	\$0	\$90,000	n/a	n/a
	24100 Office of the Principal Services	\$336,224	\$624,630	\$634,662	89%	2%
	25870 Materials and Supplies	\$55	\$10,751	\$35,701	> 500%	232%
	26497 Teachers Retirement Fund	\$159,666	\$346,346	\$349,713	119%	1%
	41100 Transfer Tuition	\$23,019	\$58,688	\$52,946	130%	-10%
	41300 Area Vocational Schools	\$59,448	\$144,591	\$156,334	163%	8%
	41400 Joint Services and Supply	\$232,962	\$111,717	\$8,863	-96%	-92%
	41700 Interlocal Agreements - Other	\$0	\$200,000	\$0	n/a	-100%
Student Academic Achievement Total		\$5,913,846	\$8,206,814	\$8,154,716	38%	-1%
Student Instructional Support						

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	21120 Attendance Services	\$10,623	\$19,241	\$19,794	86%	3%
	21220 Counseling Services	\$184,570	\$236,763	\$277,064	50%	17%
	21340 Nurse Services	\$22,078	\$30,772	\$29,982	36%	-3%
	21430 Psychological Counseling	\$0	\$825	\$0	n/a	-100%
	21790 Other Student Services	\$0	\$58,465	\$56,447	n/a	-3%
	22120 Instruction & Curriculum Development	\$5,020	\$16,525	\$1,536	-69%	-91%
	22130 Instructional Staff Training Services	\$46,065	\$27,936	\$31,544	-32%	13%
	23110 Service Area Direction	\$4,138	\$0	\$0	-100%	n/a
	23210 Office of the Superintendent	\$159,406	\$257,773	\$288,951	81%	12%
	23290 Other Executive Administrative Services	\$20,350	\$31,947	\$31,885	57%	0%
	24900 Other Support Services - School Admin.	\$62,506	\$60,577	\$68,542	10%	13%
	26450 Health Services	\$247	\$720	\$722	193%	0%
	26700 Technology Coordinator	\$0	\$119,209	\$107,743	n/a	-10%
	26710 Technology Support and Maintenance	\$0	\$4,384	\$0	n/a	-100%
Student Instructional Support Total		\$515,002	\$865,138	\$914,210	78%	6%
Overhead and Operational						
	23150 Legal Services	\$6,700	\$11,482	\$2,829	-58%	-75%
	23160 Promotion Expenses	\$3,172	\$4,271	\$1,491	-53%	-65%
	25291 Refund of Revenue	\$716	\$442	\$762	6%	72%
	25292 Petty Cash	\$98	\$151	\$56	-43%	-63%
	25360 Rent of Buildings & Equipment	\$40,888	\$91,195	\$92,191	125%	1%
	25420 Maintenance of Buildings	\$650,753	\$1,283,536	\$1,269,807	95%	-1%
	25430 Maintenance of Grounds	\$9,899	\$61,900	\$44,576	350%	-28%
	25440 Maintenance of Equipment	\$54,279	\$114,114	\$105,239	94%	-8%
	25460 Security Services	\$0	\$0	\$0	n/a	n/a
	25470 Insurance (other than buses)	\$539,145	\$155,442	\$92,992	-83%	-40%
	25520 Vehicle Operation	\$188,422	\$299,326	\$347,694	85%	16%
	25540 Vehicle Servicing and Maintenance	\$87,635	\$143,983	\$176,206	101%	22%
	25550 Purchase of School Buses	\$69,885	\$76,114	\$106,326	52%	40%
	25560 Insurance on Buses	\$15,236	\$18,102	\$46,438	205%	157%
	25580 Contracted Transportation Services	\$54,151	\$70,598	\$9,653	-82%	-86%
	25590 Other Pupil Transportation Services	\$2,677	\$9,363	\$5,254	96%	-44%
	25620 Food Preparation and Dispensing	\$188,797	\$289,864	\$305,290	62%	5%
	25640 Food Purchases	\$171,124	\$295,056	\$324,157	89%	10%
	25720 Purchasing	\$134	\$0	\$0	-100%	n/a
	25790 Other Internal Services	\$262	\$0	\$0	-100%	n/a
	25920 Ditch Assessments	\$10	\$5	\$0	-100%	-100%
	25940 Settlements	\$0	\$5,000	\$5,000	n/a	0%

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	25950 Other Assessments	\$886	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$1,080	\$420	\$268	-75%	-36%
	26499 Other	\$0	\$121,217	\$0	n/a	-100%
	34000 Athletic Coaches	\$91,132	\$149,663	\$150,827	66%	1%
	37000 Nonpublic School Pupils Services	\$1,506	\$4,190	\$3,700	146%	-12%
	39900 Other Community Services	\$1,753	\$4,116	\$699	-60%	-83%
	49200 Scholarships	\$500	\$500	\$1,000	100%	100%
	52200 Temporary Loans, INTEREST ON DEBT	\$17,255	\$8,786	\$2,028	-88%	-77%
Overhead and Operational Total		\$2,198,094	\$3,218,837	\$3,094,483	41%	-4%
Nonoperational						
	25320 Land Acquisition and Development	\$197,569	\$3,000	\$22,000	-89%	> 500%
	25330 Professional Services	\$6,976	\$19,840	\$24,913	257%	26%
	25350 Building Acquisition/Construction/Improvement	\$261,184	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$206,908	\$592,844	n/a	187%
	25370 Purchase of Moveable Equipment	\$6,371	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$259,392	\$100,244	\$139,415	-46%	39%
	25390 Other Facilities Acquisition & Construction	\$0	\$0	\$0	n/a	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$61,301	\$105,000	\$120,000	96%	14%
	52100 Bonds, INTEREST ON DEBT	\$33,108	\$71,680	\$66,180	100%	-8%
	53100 Buildings, LEASE RENTAL	\$294,553	\$1,337,668	\$1,368,060	364%	2%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$32,505	\$45,978	\$37,624	16%	-18%
	59100 Bond Registrars Fee	\$0	\$400	\$400	n/a	0%
Nonoperational Total		\$1,152,959	\$1,890,717	\$2,371,436	106%	25%
prorated						
	26491 PERF	\$133,592	\$209,549	\$223,424	67%	7%
	26492 Social Security	\$423,487	\$619,834	\$644,045	52%	4%
	26493 Workmen's Compensation	\$28,794	\$99,107	\$71,947	150%	-27%
	26494 Group Insurance	\$366,406	\$1,012,267	\$1,040,050	184%	3%
	26496 Unemployment Compensation	\$7,350	\$7,468	\$504	-93%	-93%
	26498 Severance/Early Retirement Pay	\$37,492	\$153,985	\$76,574	104%	-50%
prorated Total		\$997,120	\$2,102,210	\$2,056,544	106%	-2%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
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	Student Academic Achievement	\$6,712,754	\$9,810,452	\$9,703,065	45%	-1%	62.3%	60.2%	58.5%
	Student Instructional Support	\$587,939	\$1,034,537	\$1,093,961	86%	6%	5.5%	6.4%	6.6%
	Overhead and Operational Nonoperational	\$2,323,369	\$3,548,009	\$3,422,927	47%	-4%	21.6%	21.8%	20.6%
	Grand Total	\$10,777,020	\$16,283,715	\$16,591,389	54%	2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	67.7%	66.6%	65.1%